

State Comparisons: Adjacent States

Attainment

Average Freshman Graduation Rate from NCES. Cohort Graduation Rate, 18-24 HS Completers, and 25 and Up data from ed.gov.

	Freshman Graduation Rate (2012)		Cohort Graduation Rate (2013)								Percent of 18- to 24-year-olds who were HS completers (2012)	
			All Students		Economically Disadvantaged Students		Limited English Proficiency Students		Students with Disabilities			
	Value	Rank	Value	Rank	Value	Rank	Value	Rank	Value	Rank	Value	Rank
Kansas	89	5	85.7	13	76.6	13	75	5	77.8	3	86.03	28
Nebraska	93	1	88.5	2	80.9	4	60.0	29	71.0	11	89.23	6
Missouri	86	12	85.7	13	78.0	10	69.0	13	73.4	9	87.30	17
Oklahoma	79	30	84.8	20	79.7	8	64.0	20	78.5	2	83.74	39
Colorado	82	22	76.9	38	63.7	47	58.5	33	53.8	37	85.92	29

Achievement

NAEP average percent at basic or above (which predicts graduation rate), the percent at proficient or above (which predicts college readiness), and the SAT mean scores reported by NCES. ACT data reported by ACT. ACT and SAT ranks calculated on the difference between actual value and predicted value based on percent participation.

	NAEP Combined Pct Basic (2013)						NAEP Combined Pct Proficient (2013)						ACT (2014)			SAT (2014)		
	All		School Lunch Eligible		School Lunch Ineligible		All		School Lunch Eligible		School Lunch Ineligible		% Meeting All 4 Benchmarks	% of Graduates Tested	Rank	Mean Score	% of Graduates Tested	Rank
	Value	Rank	Value	Rank	Value	Rank	Value	Rank	Value	Rank	Value	Rank	Value	Value	Rank	Value	Value	Rank
Kansas	79.5	13	68.3	12	89.9	6	40.4	15	25.3	13	54.8	13	31	75	11	1,753.00	5	17
Nebraska	78.1	20	65.0	26	88.5	14	38.5	22	22.9	22	50.9	24	29	86	8	1,745.00	4	19
Missouri	76.2	29	65.6	22	87.0	29	35.6	33	22.3	29	49.1	31	29	76	15	1,771.00	4	14
Oklahoma	72.6	38	64.3	28	83.5	43	29.9	44	20.4	36	42.6	46	22	75	36	1,697.00	5	35
Colorado	79.8	10	65.6	21	90.0	5	43.1	6	24.1	16	56.6	5	25	100	11	1,735.00	14	13

School Spending

Financial data as reported by the U.S. Census Bureau. RPP = Regional Price Parity adjustment based on yearly estimates of differences in COL by state as reported by the Bureau of Economic Analysis.

	Actual Dollar Amounts - 2013						Amounts Adjusted for State Cost of Living (RPP) - 2012					
	Total Revenue Per Pupil		Current Spending Per Pupil		Spending on Instruction		Total Revenue Per Pupil		Current Spending Per Pupil		Spending on Instruction	
	Value	Rank	Value	Rank	Value	Rank	Value	Rank	Value	Rank	Value	Rank
Kansas	11,596.00	27	9,828.00	27	6,072.00	26	12,855.72	25	10,843.21	25	6,718.84	24
Nebraska	12,514.00	20	11,579.00	17	7,646.00	13	13,614.72	19	12,513.70	15	8,290.65	9
Missouri	11,179.00	31	9,597.00	29	5,728.00	28	12,643.57	26	10,710.58	27	6,425.99	26
Oklahoma	8,751.00	46	7,672.00	47	4,170.00	48	9,752.07	43	8,305.25	46	4,521.49	47
Colorado	10,319.00	38	8,647.00	39	5,036.00	40	10,004.89	41	8,413.05	44	4,865.73	46

Organization Size

Student to District, School, and Staff ratios reported by NCES.

	Student District Ratio (2012)		Student School Ratio (2012)		Student Staff Ratio (2011)	
	Value	Rank	Value	Rank	Value	Rank
Kansas	1,203.80	41	354.32	40	6.80	39
Nebraska	809.94	46	276.42	44	6.59	44
Missouri	1,175.48	42	367.58	38	6.83	38
Oklahoma	1,222.87	40	375.00	36	7.97	16
Colorado	4,163.95	15	470.83	22	8.40	11

Student Demographics

Percent of children in poverty is reported by kidscount.org. Percent eligible for free or reduced-price lunch, percent served under IDEA, percent participating in ELL, and percent non-White reported by NCES.

	Percent of Children in 100% Poverty (2012)		Percent of students eligible for free/reduced-price lunch (2013)		Percent of students (3-21) Served Under IDEA (2013)		Percent of students in English language learners programs (2012)		Percent of Public School Students, Non-White (2011)	
	Value	Rank	Value	Rank	Value	Rank	Value	Rank	Value	Rank
Kansas	19	31	50	23	13.78	21	8.45	10	32.62	30
Nebraska	18	34	44	32	15.01	11	5.83	25	29.83	32
Missouri	23	22	46	29	13.47	25	2.59	41	25.78	38
Oklahoma	24	19	62	4	14.98	12	6.71	20	46.33	20
Colorado	18	34	42	36	10.34	48	12.01	6	43.89	21

Population

Household Income and attainment levels for 25 year olds and up reported by the U.S. Census Bureau. Population per square mile from US50.com.

	Median Household Income (2013)		Population Per Square Mile (2013)		Percent of 25-year-olds and older - HS completion or higher (2012)		Percent of 25-year-olds and older - Bachelor's or higher (2012)		Percent of 25-year-olds and older - Graduate degree or higher (2012)	
	Value	Rank	Value	Rank	Value	Rank	Value	Rank	Value	Rank
Kansas	51,485.00	29	35.17	40	90.09	17	30.17	17	10.91	19
Nebraska	53,774.00	24	24.15	43	90.75	12	29.72	20	9.46	30
Missouri	50,311.00	32	86.71	28	87.78	29	26.04	36	9.62	26
Oklahoma	43,777.00	40	55.08	35	86.64	32	23.69	42	8.25	45
Colorado	63,371.00	5	50.61	37	90.37	15	37.58	2	13.88	6

For more on the data used for these comparisons, visit our interactive tool [here](#).

Sources of School Funding

(from http://www.nea.org/assets/docs/NEA_Rankings_And_Estimates-2015-03-11a.pdf)

	Funding Sources (2014)		
	Federal	State	Local
Kansas	8.1	54.8	37.0
Nebraska	7.4	36.8	55.8
Missouri	11.0	29.4	59.6
Oklahoma	12.7	48.9	49.5
Colorado	8.0	42.4	49.6

School Funding Fairness Measures

(from <http://schoolfundingfairness.org/>)

Funding Fairness

	Per Pupil Funding Level: Overall level of state and local revenue provided to school districts, adjusted to reflect differences in regional wages, poverty, economies of scale, and population density.		Funding Distribution: Distribution of funding across local districts within a state, relative to student poverty. Indicates the percent of the lower poverty district funding received by higher poverty districts.		Effort: Differences in state spending for education relative to state fiscal capacity. "Effort" is defined as the ratio of state spending to state gross domestic product (GDP).						Coverage: Proportion of school-age children attending the state's public schools combined with the ratio of median household incomes between private and public school students.			
	Value	Rank	Value	Rank	Overall - Per Capita GDP	Overall - Effort Index	Change 08-12		Change 11-12		Coverage	Private/ Public Household Income Ratio		
					Value	Rank	Value	Rank	Value	Rank	Value	Rank	Value	Value
Kansas	\$10,561	23	96%	28	\$44,952	0.037	15	-7.6%	25	2.9%	7	88%	146%	15
Nebraska	\$10,815	21	108%	13	\$51,386	0.032	31	-7.6%	26	-1.9%	29	86%	149%	34
Missouri	\$9,529	29	88%	45	\$42,541	0.033	28	-2.7%	10	1.7%	10	85%	164%	45
Oklahoma	\$7,567	43	108%	12	\$41,348	0.029	35	-7.9%	27	0.2%	18	91%	176%	16
Colorado	\$8,955	37	100%	23	\$50,812	0.028	38	-3.7%	13	-2.8%	35	90%	154%	11

Resource Allocation Indicators

	Early Childhood Education: Enrollment rates in early childhood education programs by income level.				Wage Competitiveness: Uses wage data to compare compensation between teachers and non-teachers who have similar education levels, experience, and hours worked. The index is expressed as the ratio between teacher wages and non-teacher wages, and is presented at early career (age 25) and mid-career (age 45) to evaluate whether the teaching profession is economically competitive in each state.			Pupil-to-Teacher Ratios: This measures district staffing patterns, comparing pupil-to teacher ratios in high-poverty and low-poverty districts. PTR fairness % indicates percent of teachers per pupil in high poverty districts compared to low poverty districts.		
	% Low Income Enrolled	% Non-Low Income Enrolled	Enrollment Ratio by Income		Wage Ratio at 25	Wage Ratio at 45		Pupil Teacher Ratio at 10% Poverty	PTR Fairness	
	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Rank</i>	<i>Value</i>	<i>Value</i>	<i>Rank</i>	<i>Value</i>	<i>Value</i>	<i>Rank</i>
Kansas	40%	50%	80%	14	80%	68%	31	14.0	100%	35
Nebraska	48%	55%	88%	9	84%	75%	10	14.9	105%	20
Missouri	33%	48%	69%	32	72%	64%	47	15.1	104%	26
Oklahoma	37%	46%	80%	15	75%	64%	45	17.7	107%	18
Colorado	37%	56%	66%	36	74%	67%	41	18.3	107%	19

Kids Count Data Book Statistics

(from <http://www.aecf.org/resources/the-2015-kids-count-data-book/>)

Education

	Overall	Education	Children not attending preschool			Fourth graders not proficient in reading		Eighth graders not proficient in math		High school students not graduating on time	
	Rank	Rank	Number	Percent	Rank	Percent	Rank	Percent	Rank	Percent	Rank
Kansas	15	12	46,000	56	26	62	13	60	10	11	5
Nebraska	10	11	29,000	55	22	63	18	64	22	7	1
Missouri	26	23	88,000	56	26	65	25	67	30	14	12
Oklahoma	39	42	63,000	59	32	70	39	75	45	21	30
Colorado	21	9	70,000	51	8	59	8	58	6	18	22

Economic Well-Being

	Overall	Economic Well-Being	Children in Poverty			Children whose parents lack secure employment			Children living in household with a high housing cost burden			Teens not in school and not working		
	Rank	Rank	Number	Percent	Rank	Number	Percent	Rank	Number	Percent	Rank	Number	Percent	Rank
Kansas	15	9	132,000	19	20	175,000	24	6	191,000	27	9	10,000	6	11
Nebraska	10	3	81,000	18	16	100,000	22	3	119,000	26	6	4,000	3	1
Missouri	26	24	304,000	22	27	427,000	30	20	417,000	30	15	24,000	7	19
Oklahoma	39	30	223,000	24	35	284,000	30	20	264,000	28	32	20,000	10	40
Colorado	21	13	207,000	17	14	333,000	27	14	418,000	34	32	17,000	6	11

Health

	Overall	Health	Low-birthweight babies			Children without health insurance			Children and teen deaths per 100,000			Teens who abuse alcohol		
	Rank	Rank	Number	Percent	Rank	Number	Percent	Rank	Number	Rate	Rank	Number	Percent	Rank
Kansas	15	13	2,721	7	15	44,000	6	20	216	28	33	12,000	5	1
Nebraska	10	26	1,682	6	4	25,000	5	13	129	26	27	10,000	6	17
Missouri	26	33	6,033	8	23	98,000	7	33	428	29	37	27,000	6	17
Oklahoma	39	39	4,297	8.1	28	95,000	10	43	368	37	48	15,000	5	1
Colorado	21	44	5,718	8.8	40	102,000	8	36	339	26	27	27,000	7	44

Family and Community

	Overall	Family and Community	Children in single-parent families			Children in families where the household head lacks a high school diploma			Children living in high-poverty areas			Teen births per 1,000		
	Rank	Rank	Number	Percent	Rank	Number	Percent	Rank	Number	Percent	Rank	Number	Rate	Rank
Kansas	15	24	207,000	30	6	85,000	12	24	64,000	9	21	2,869	30	32
Nebraska	10	20	131,000	30	6	55,000	12	24	37,000	8	18	1,552	25	22
Missouri	26	26	455,000	35	25	138,000	10	16	139,000	10	26	5,814	39	32
Oklahoma	39	41	316,000	36	29	1136,000	14	37	131,000	14	31	5,310	43	47
Colorado	21	22	359,000	30	6	162,000	13	30	103,000	8	18	3,834	23	18

School Finance Formula Information

(from <https://schoolfinancesdav.wordpress.com/>)

District-Based Components

Density/ Sparsity of Small Schools	Kansas	It is a linear transition formula ranging from 100 students up to 1,622 students. The low enrollment weight of districts having enrollments of 100 or fewer is 1.014331 times the BSAPA per pupil. Each change of one pupil changes the low enrollment weight down or up inversely to the enrollment change. High enrollments, above 1,622 and over, are weighted an additional 0.03504 times the BSAPP.
	Nebraska	N/A
	Missouri	There is no specific adjustment for density/sparsity of small schools. However, districts are paid on the greater of the second preceding year's Weighted Average Daily Attendance, the first preceding year's Weighted Average Daily Attendance, or an estimate of the current year's Weighted Average Daily Attendance. This provision helps districts with declining student counts as well as those with increasing student counts.
	Oklahoma	Density factor is accounted for in transportation supplement. School district size of 529 or less is weighted in the State Aid formula with the Small School District Weight.
	Colorado	N/A
Grade Level Differences	Kansas	N/A
	Nebraska	N/A
	Missouri	N/A
	Oklahoma	Early Childhood – Half Day .7 Early Childhood – Full Day 1.3 Kindergarten – Half Day 1.3 Kindergarten – Full Day 1.5 (Began in FY2006) 1-2 1.351 3 1.051 4-6 1.0 7-12 1.2
	Colorado	All kindergarten and preschool pupils are funded as half-time programs with the exception of 2,154 kindergarten students funded as full-time through a separate appropriation referred to as Hold Harmless Full Day Kindergarten Funding. All other students, grades 1-12 are funded as either part-time or full-time based on scheduled hours of coursework.
Declining Enrollment or Growth	Kansas	A school district determines their enrollment by using the highest enrollment of current year, prior year, or a three-year average of the current year and the two prior years.
	Nebraska	There is a student growth adjustment which may provide additional resources to a school district that is growing. For school districts that have less than 900 formula students basic funding is based on total expenditures not on a per pupil cost basis and that does help school districts with declining enrollments.
	Missouri	Districts are paid on the greater of the second preceding year's Weighted Average Daily Attendance, the first preceding year's Weighted Average Daily Attendance, or an estimate of the current year's Weighted Average Daily Attendance. This provision helps districts with declining student counts as well as those with increasing student counts.
	Oklahoma	For the initial allocation of State Aid in July each year, the higher of the previous two years' weighted ADM is used. For the midyear adjustment in December each year, the highest* Weighted ADM of either the last two years or the first nine weeks of the current year is used (whichever is highest* of the three).
	Colorado	For a district with an enrollment fluctuating from year to year, funding is based on an average of up to four prior years' October pupil counts and the current year's October pupil count.

Capital Outlay and/or Debt Service	Kansas	Districts may make a mill levy of up to 8 mills for capital projects and equipment. The state provides state aid to school districts based upon the amount of taxes levied. The state aid rate for each district is computed based on the assessed valuation per pupil of the district, with the lower valuation per pupil districts getting a higher state aid rate.
	Nebraska	There are no limits on school districts.
	Missouri	There is no state funding specifically for capital outlay or debt service. However, a portion of each district's state aid comes through the Classroom Trust Fund. This fund consists of money generated by state riverboat gaming operations and unclaimed lottery prize money. This money may be placed in any fund at the discretion of the local school board, including Capital Projects and Debt Service, and used for any purpose
	Oklahoma	Bonded indebtedness cannot exceed 10% of total assessed valuation
	Colorado	The bonding limit is 20% of assessed valuation. In a district with rapid enrollment growth, 25% of assessed valuation is the limit. Rapid enrollment growth is defined as 2.5% or more increase in enrollment per year for at least three years or five years whichever is higher.
Transportation	Kansas	All districts transporting pupils living 2.5 miles or more from the school receive the state average cost per pupil based on a linear-density formula. The formula takes into account the per pupil cost of transportation, density of the district in terms of pupils transported, and square miles in the district.
	Nebraska	Transportation Allowance is the lesser of: Actual transportation expenditures from the most recently available complete data year. Calculated transportation expenditures based on regular route miles and mileage paid to parents.
	Missouri	Reimbursement is 75% of allowable costs of transporting eligible pupils. It is limited by each district's efficiency factor. In recent years the state appropriation for transportation aid has not increased resulting in a lower percentage of reimbursement to districts. This year, for example, transportation funding is approximately 28% of allowable costs.
	Oklahoma	The transportation portion of Oklahoma's state aid formula is based upon: Average Daily Haul times a Per Capita amount times a Transportation Factor. The Transportation Factor has been the same for years at 1.39.
	Colorado	Based upon a one-day count of route miles districts receive \$.38 per mile plus 34% of the difference between current operating expenses for pupil transportation and the amount determined by multiplying \$.38 times miles traveled times days of school. Maximum reimbursement is 90% of current operating expenditures. Reimbursement is based on prior year July – June.
Charter Schools	Kansas	Charter schools are part of the local school district in Kansas. As such, charter schools are public schools and receive the same funding as traditional schools.
	Nebraska	N/A
	Missouri	A charter school that has declared itself as a local educational agency shall receive from the department of elementary and secondary education an annual amount equal to the product of the charter school's weighted average daily attendance and the state adequacy target, multiplied by the dollar value modifier for the district, plus local tax revenues per weighted average daily attendance from the incidental and teachers funds in excess of the performance levy as defined in section 163.011 plus all other state aid attributable to such pupils. If a charter school declares itself as a local education agency, the department of elementary and secondary education shall, upon notice of the declaration, reduce the payment made to the school district by the amount specified in this subsection and pay directly to the charter school the annual amount reduced
	Oklahoma	N/A
	Colorado	N/A
Other	Kansas	N/A
	Nebraska	N/A
	Missouri	N/A

	Oklahoma	Pupil Weights for District/School Size: Additional pupil units are earned by districts with less than 529 ADM according to the following formula: $(529 - ADM/529) \times .2 \times ADM = \text{Small School District Weight}$
	Colorado	N/A

Student-Based Components

Special Education	Kansas	State provides 80% of special education transportation costs and \$27,900 in categorical aid per instructional unit. That amount is paid on all certificated education teachers, while paraprofessionals are paid .4 or \$11,160 per full-time paraprofessional.
	Nebraska	Special Receipts Allowance includes district specific special education, state ward, and accelerated or differentiated curriculum program receipts from the most recently available complete data year.
	Missouri	State Special Education aid is now included in the Basic State Aid to districts. When a district's count of students with an Individualized Education Plan exceeds the state threshold, currently at 13.2% of the district's ADA, the excess is weighted at .75 and added to the district's ADA calculation in the overall weighted average daily attendance.
	Oklahoma	The State Aid formula currently has 12 Weighted Pupil Categories related to Special Education.
	Colorado	State ECEA funding of special education programs for children with disabilities is \$161 million for budget year 2014-15. • Five hundred thousand dollars is available to administrative units specifically for costs incurred for children with disabilities that live in eligible facilities within their boundaries, and for whom (a) parental rights have been relinquished by the parents; (b) parental rights have been terminated by the court; (c) parents are incarcerated; (d) parents cannot be located; (e) parents reside out of state, but the Department of Human Services has placed the children within the boundaries of the administrative unit;, or (f) the children are legally emancipated. • Four million dollars will be available for grants to administrative units for reimbursement of high costs incurred in providing special education services in the preceding school year. High costs are defined as the costs incurred by an administrative unit above a threshold amount. The remaining amount will be distributed as follows: • Administrative units will receive \$1,250 for each child reported by the administrative unit on December 1 of the previous year. • Administrative units will receive up to an additional \$6,000 for each child reported on its previous December 1 count with the following disabilities: vision disability, hearing disability, deaf-blind, significant identifiable emotional disability, autism, traumatic brain injury, multiple disabilities, and significant limited intellectual capacity. This amount will be prorated based on the amount of the remaining appropriation. • State ECEA moneys can be used to pay for the salaries of special education instructional and support personnel, purchased services (including tuition payments to other administrative units and eligible facilities), supplies and equipment.
Low Income / Comp Ed / At-Risk	Kansas	Additional funding is provided for at-risk students. The formula is based on the number of students qualifying for free meals with the additional weight set at 0.456. Additional funds are available for high density at-risk percentages. High Density Weighting: Districts in which their students on free meals exceed 35% of their total enrollment.
	Nebraska	Poverty Allowance is calculated by taking the lesser of the maximum poverty allowance designated by the district or by the calculated amount based on the number of low income students (progressive percentages between .05 and .30 multiplied by students qualified for free lunches/milk or low income children under 19 years of age living in a household having an annual adjusted gross income equal to or less than the maximum household income that would allow a student from a family of four people to be a free lunch or free mild student, whichever is greater).
	Missouri	State aid for students at-risk of completing their K-12 education is included in the Basic State Aid to districts. When a district's count of students eligible for Free or Reduced Price Lunch exceeds the state threshold, currently at 38.8% of the district's ADA, the excess is weighted at .25 and added to the district's ADA calculation in the overall weighted average daily attendance.
	Oklahoma	Pupils who qualify and participate in a free and/or reduced lunch program: 0.25

	Colorado	Programs for At-Risk Pupils -- Each school district must allocate at least 75% of its at-risk funding to school or district-wide instructional programs for at-risk pupils or to staff development associated with teaching at-risk pupils in the district. The following is the list of programs under Colorado Revised Statutes which are classified as Low Income / At-Risk. The Revised Statutes are available at: http://www2.michie.com/colorado/lpext.dll?f=templates&fn=fs-main.htm&2.0 Art. 20. Education of Exceptional Children, 22-20-101 to 22-20-117. Art. 23. Education of Migrant Children, 22-23-101 to 22-23-107. Art. 24. English Language Proficiency Act, 22-24-101 to 22-24-106. Art. 25. Colorado Comprehensive Health Education Act, 22-25-101 to 22-25-110. Art. 26. Gifted and Talented Students, 22-26-101 to 22-26-108. Art. 27.5. Before- and After-School Dropout Prevention Programs, 22-27.5-101 to 22-27.5-106. Art. 28. Colorado Preschool Program Act, 22-28-101 to 22-28-113. Art. 29. Character Education, 22-29-101 to 22-29-106.
English Language Learner/ Bilingual Education	Kansas	State aid is weighted at 0.395 per eligible pupil, based on the full-time equivalency enrollment of bilingual students receiving services.
	Nebraska	Limited English Proficiency (LEP) Allowance is calculated by taking the lesser of the maximum LEP allowance designated by the school district or a calculation based on the number of LEP students.
	Missouri	Effective in 2006-07, state money is now included in the Basic State Aid to districts. When a district's count of Limited English Proficient students exceeds the state threshold, currently at 1.8% of the district's ADA, the excess is weighted at .60 and added to the district's ADA calculation in the overall weighted average daily attendance.
	Oklahoma	Weighted in the equalizing formula at 0.25.
	Colorado	See Low Income / Comp Ed / At-Risk
Gifted and Talented Education	Kansas	Paid under the special education reimbursement schedule.
	Nebraska	N/A
	Missouri	Expenditures for gifted education were included in the calculation of the state adequacy target. There is no targeted state aid for Gifted Education. The state adequacy target is multiplied by the district's total weighted average daily attendance
	Oklahoma	Weighted in the equalizing formula at 0.34
	Colorado	See Low Income / Comp Ed / At-Risk
Career and Technical Education	Kansas	Weighting determined by multiplying the FTE enrollment in vocational education programs by a factor of 0.5; resulting funds must be spent on vocational education.
	Nebraska	N/A
	Missouri	N/A
	Oklahoma	N/A
	Colorado	N/A
Preschool Education	Kansas	A limited number of 4-year old at-risk students are funded in the general fund formula at 0.5 full-time equivalency. Three and four year old children with an individualized education plan are funded at 0.5 full-time equivalency through the general fund formula.
	Nebraska	Four year old students in qualified early childhood programs are counted in formula students which is used to determine state aid. The qualified four year old students are multiplied by the ratio of planned instructional hours of the program divided by 1,032 hours then multiplied by .6 to determine how many early childhood formula students will be added to the total.
	Missouri	Preschool students are not used in the calculation of state aid.
	Oklahoma	N/A
	Colorado	N/A
Other	Kansas	N/A
	Nebraska	N/A
	Missouri	N/A

	Oklahoma	Out-of-Home Placement Weights OHP 1 (12 beds*) 1.5 OHP 2 (10 beds) 1.8 OHP 3 (8 beds) 2.3 OHP 4 (6 beds) 3.0
	Colorado	Each school district individually has the discretion, within the limits of existing law, to determine how its Total Program moneys are spent, with one exception required by the state in budget year 2014-15.

Revenue and Expenditure Information

State Mandates Restricting Revenue or Expenditure Increases	Kansas	The base state aid per pupil is set by the legislature and is the amount that establishes the spending authority of school districts. That amount is \$3,852 for 2014-15.
	Nebraska	Locally elected school boards govern public school districts. All public school districts are fiscally independent with revenue raising and expenditure authority vested in its elected board. The biggest single source of revenue is local property tax. Other significant sources of local revenue include city fines and license fees, and proceeds from sales tax on public power districts. General state aid is funded through state sales and income taxes and is distributed through an equalization formula. Property taxes are budgeted and requested by the elected local school boards but are levied, collected and distributed by county government which also determines the taxable value of most property in the county. Valuation used in the state aid formula is adjusted by the Property Tax Administrator for real property to 100% of market value, and agricultural and horticultural land to 75% of market value. School districts are subject to spending limitations for general fund purposes. School districts are subject to a levy limitation of \$1.05 per \$100 of assessed valuation with exclusions for voluntary termination agreements with certificated employees, special building fund projects commenced prior to April 1, 1996, judgments not covered by liability insurance, lease-purchase contracts approved prior to July 1, 1998, and bonded indebtedness.
	Missouri	A district's local property tax levy must be rolled back if assessed valuation increased by a percentage greater than the CPI, excluding new construction and personal property
	Oklahoma	Per Pupil Revenue in Excess of 150% Per Pupil Revenue in Excess of 300% (per Oklahoma Statutes: 70 O.S. § 18-200.1)
	Colorado	Each school district's annual revenue and spending growth is limited by its percentage of growth in pupil enrollment plus the rate (percentage of inflation, in accordance with the Taxpayer's Bill of Rights (TABOR) state constitutional amendment). This limit initially may restrict a district's ability to accept the full amount of funding as determined by the Total Program formula calculation. In such a case, to subsequently receive the full formula amount of funding, a district must certify to the Colorado Department of Education that receiving the full amount of Total Program funding would not violate its TABOR limit. A district may need to seek voter authorization for an increase to its TABOR limit before being able to make such a certification.
Property Assessment Ratios Used/Legal Standards For Property	Kansas	Residential property is assessed for tax purposes at 11.5% of full market value.
	Nebraska	Valuation used in the state aid formula is adjusted by the Property Tax Administrator for real property to 100% of market value, and agricultural and horticultural land to 75% of market value.
	Missouri	There are varying ratios depending on property classification, i.e. personal property, 33.33%; commercial real property, 32%; residential real property, 19%; and agricultural real property, 12% of productive value.
	Oklahoma	Counties who have done away with their individual personal property tax have been allowed to raise their 15-mill levy which would support the fair cash value to be greater than 35% and best use for which such property was actually used.
	Colorado	The county assessor determines the valuation of all property located within a district's boundaries (e.g. residential, commercial, agricultural, oil, and gas). The state is responsible for determining the valuation of public utilities within district boundaries. Regardless of property type, assessed valuation is based on a percentage of the property's actual value. For example, in budget year 2014-15, residential property is expected to have an assessed valuation equal to 7.96% of its actual value. One mill of tax is the same as

Assessment		one-tenth of one percent (.001). Therefore, on residential property with an actual value of \$100,000 and, thus, an assessed valuation of \$7,960, each mill of tax raises \$7.96.
Measure of Local Ability To Support Schools	Kansas	Under the formula, all school districts levy 20 mills on the assessed value per pupil for the general fund and the state makes up the difference between the budget authority and the 20 mills.
	Nebraska	The sum of: Property valuation per \$100 of assessed valuation; state aid; certain accountable receipts, state apportionment insurance premium tax, fines and licenses, transportation receipts and tuition.
	Missouri	The new formula recognizes each district's 2004-05 local effort using a fixed tax rate (performance levy of \$3.43) when determining how much state aid each school district should receive. The district's local effort is subtracted from the product of the state adequacy target of \$6,131, the district's weighted average daily attendance and the district's dollar value modifier to determine the state money to the district. Disregarding hold harmless provisions, the school districts with more local effort will receive less state aid.
	Oklahoma	Property valuation per pupil (Valuation Per Cap)
	Colorado	Assessed valuation per pupil.
School District Budget and Tax Rate Procedures/ Sources of Local Revenue	Kansas	Supplemental General Fund (Local Option Budget or LOB) Districts can budget up to 30% of their general fund budget providing certain criteria are met (33% in 2014-15). Supplemental General State Aid for the LOB is based on funding that would be generated for the district at the 81.2% AVPP statewide and is equalized minus local taxes. See * 2014-15 Edition - School District and Quality Performance Act and Bond and Interest State Aid Program - Attachment I, LOB. State Aid for Bond and Interest State aid is provided for bond issues based on the assessed valuation per pupil of the district. See * 2014-15 Edition - School District and Quality Performance Act and Bond and Interest State Aid Program. State Aid for Capital Outlay Districts can levy up to 8 mills for capital outlay and the state aid rate for bonds (above) is multiplied by the dollars levied to determine the capital outlay state aid).
	Nebraska	All districts are fiscally independent. In the budgeting process, total funding requirements are calculated. Federal, state and local anticipated receipts are deducted from the total. The balance is a total dollar amount certified to the County. The County sets the levy necessary to collect the dollars needed. The amount of the levy is limited by state statute although there are some exclusions to the limitation.
	Missouri	The 524 school districts in Missouri are fiscally independent. The maximum local levy without voter approval is 27.5 mills. Simple majority approval by voters is required for tax increases up to 60 mills; two-thirds majority votes are required for levies above 60 mills. Five election dates are available during the year. Sources of local revenue include current tax, delinquent tax, sales tax, financial institution tax, and revenues from food services sales, interest income and student activities receipts.
	Oklahoma	All 517 districts plus 26 charters are fiscally independent. Districts may levy up to 20 mills without voter approval. A tax increase requires voter approval. Approximately one election per month can be held during the school year. For millage elections, a simple majority is required for approval; for bond issues, 60% required. Property tax revenue accounts for 80% of local revenue for schools.
	Colorado	Two local sources of revenues are incorporated into the Public School Finance Act of 1994, as amended: property taxes and specific ownership (vehicle registration taxes). Funding for a school district's Total Program is provided first by these sources of revenues (the Local Share); if these local sources are insufficient to fully fund Total Program, state moneys fund any shortfall. Property Taxes Each school district is required to impose a property tax levy to finance its Local Share of Total Program. The ability to raise money from property taxes varies widely among districts. Differences in tax bases (assessed property values) result in differences in revenues collected, using a given mill levy. Nonetheless, no district's property tax revenues are transferred to any other district; instead, moneys raised remain in the district which imposes the tax. Beginning in FY 2007-08, legislation was passed to stabilize school district mill levies. The legislation caps mill levies at 27 mills and freezes mill levies for districts with mill levies of 27 mills or less. This legislation applies to the Total Program mill levy only. It does not affect override, bond, special building and technology, full-day kindergarten excess cost, or transportation mill levies. Additionally, this mill levy cap/freeze does not apply to districts that 35 have not held a successful TABOR election. The four school districts which have not held a successful TABOR election must levy the least/smallest mill resulting from the following three options: (1) the mill that it levied in the prior year; (2) the mill necessary to entirely pay for its Total Program and

		categorical programs, less any specific ownership tax revenues and minimum State Share funding received (see subsequent discussion); or (3) the maximum mill allowed by the TABOR constitutional amendment. Specific Ownership Taxes Vehicle registration taxes are collected by counties and are shared with school districts. Each district's Local Share includes an amount of specific ownership tax revenue equal to the prior budget year's actual amount received.
State Support for Nonpublic Schools	Kansas	Drivers Education aid at \$90 per pupil.
	Nebraska	N/A
	Missouri	N/A
	Oklahoma	N/A
	Colorado	State funding of nonpublic schools is not allowed by the State Constitution. Private vendors receive state funding for education where pupils are placed by courts in private facilities with approved on grounds schools.